

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.115 Habitual Sales

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.115 Habitual Sales

Any persons who habitually engages in selling tangible personal property for use or consumption, or who, in any manner or at any time, advertises, solicits, offers for sale or holds himself out to the public to be a seller of tangible personal property for use or consumption other than in the course of engaging in a service occupation is engaged in the business that is taxed by the Act, provided that such persons is engaged in such business in this State (see Subpart F of this Part).

(**Source:** Amended at 5 Ill. Reg. 12788, effective November 2, 1981)